

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 04/24/13

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 10 WFSD

2012-13

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,226	670	1,896	953	2,849
10	ATTENDING PUPILS (OCTOBER 2011)	1,227	655	1,882	943	2,825
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,226.5	662.5	1,889.0 ( 67%)	948.0 ( 33%)	2,837.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	72.1 (17:1)	41.4 (16:1)	63.2 (15:1)	=	176.7	/	219.3	=	.81	X	10658,572	=	5784,407	2849,036
B.	GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.8 (250:1)	=	9.2	/	15.0	=	.61	X	783,322	=	320,143	157,683
C.	LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	5.8	=	.60	X	337,008	=	135,477	66,728
D.	HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	5.0	=	.70	X	261,901	=	122,832	60,499
E.	EDUCATION TECHS	12.3 (100:1)	6.6 (100:1)	3.8 (250:1)	=	22.7	/	14.0	=	1.62	X	264,609	=	287,207	141,460
F.	LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.7	/	4.0	=	1.43	X	81,259	=	77,854	38,346
G.	CLERICAL	6.1 (200:1)	3.3 (200:1)	4.7 (200:1)	=	14.1	/	16.3	=	.87	X	515,370	=	300,409	147,963
H.	SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	3.0 (315:1)	=	9.2	/	11.5	=	.80	X	884,517	=	474,101	233,513

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		69,893	35,076
B.	Supplies and Equipment	346	478		653,594	453,144
C.	Professional Development	59	59		111,451	55,932
D.	Instructional Leadership Support	24	24		45,336	22,752
E.	Co- and Extra-Curricular Student	34	114		64,226	108,072
F.	System Administration/Support	220	220		415,580	208,560
G.	Operations & Maintenance	1,013	1,204		1913,557	1141,392

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1208,943	595,450
B.	Education & Library Technicians	36.00%	131,422	64,730
C.	Clerical	29.00%	87,119	42,909
D.	School Administrators	14.00%	66,374	32,692

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-530,062	-261,121
16	Adjustment for Title I Revenues	-615,011	-302,916

17	TOTALS	11124,850	5891,899
18	E.P.S. RATES	5,889	6,215

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,913.0	1,060.0	2,973.0		
	OCTOBER 2009	1,922.0	1,027.0	2,949.0		
	APRIL 2010	1,912.0	985.0	2,897.0		
	OCTOBER 2010	1,886.0	968.0	2,854.0		
	APRIL 2011	1,882.0	957.0	2,839.0		
	OCTOBER 2011	1,875.0	948.0	2,823.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	SAU		
		YEAR PUPILS	ENROLL. ADJ	EPS RATES		
	K-8 PUPILS	1,878.5 +	19.83 X	5,889.00	=	11,179,265.37
	9-12 PUPILS	952.5 +	38.33 X	6,215.00	=	6,158,008.45
	ADULT EDUC. COURSES AT .1	20.6	X	6,215.00	=	128,029.00
	K-8 EQUIV. INSTR. PUPILS	1.250	X	5,889.00	=	7,361.25
	9-12 EQUIV. INSTR. PUPILS	1.250	X	6,215.00	=	7,768.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6693	1,257.3	X .15	X 5,889.00	=	1,110,635.96
	9-12 DISADVANTAGED @ .6693	637.5	X .15	X 6,215.00	=	594,309.38
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X 5,889.00	=	32,978.40
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X 6,215.00	=	21,752.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,878.5	X	43.00	=	80,775.50
	9-12 STUDENT ASSESSMENT	952.5	X	43.00	=	40,957.50
	K-8 TECHNOLOGY RESOURCES	1,878.5	X	98.00	=	184,093.00
	9-12 TECHNOLOGY RESOURCES	952.5	X	296.00	=	281,940.00
	K-2 PUPILS	669.0	X .10	X 5,889.00	=	393,974.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
	OPERATING ALLOCATION					20,221,849.16
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,615,193.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,615,193.68

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	253,275.61	X	101.10%	=	256,061.64
32	SPECIAL EDUCATION - EPS ALLOCATION					4,529,134.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,733,973.00	X	101.10%	=	1,753,046.70
35	TRANSPORTATION - EPS ALLOCATION					1,651,560.30
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					66,554.99
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,256,358.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,871,551.86

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 21 DIXFIELD			
	11/01/12 ADDN TO DIRIGO HS	214,800.00	29,937.03	244,737.03
	05/01/13 ADDN TO DIRIGO HS	0.00	28,888.95	28,888.95
	SAD #21			
	11/01/12 NEW ELEMENTARY SCHOOL PERU	674,126.00	242,685.44	916,811.44
	05/01/13 NEW ELEMENTARY SCHOOL PERU	0.00	225,832.31	225,832.31
	SAD 39			
	11/01/12 REGION 11 FACILITY	63,041.00	7,005.58	70,046.58
	05/01/13 REGION 11 FACILITY	0.00	7,284.02	7,284.02
42	TOTAL PRINCIPAL & INTEREST	951,967.00	541,633.33	1,493,600.33
43	APPROVED LEASES FOR 2011-12 - RSU 10 WFSD			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 10 WFSD			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 10 WFSD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,493,600.33
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			29,365,152.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	LOCAL CONTRIBUTION
BUCKFIELD	327.0	11.69%	3,258,184.41		42,356.96		3,300,541.37	
BYRON	24.5	0.88%	245,269.66		0.00		245,269.66	
CANTON	141.5	5.06%	1,410,300.52		223,913.04		1,634,213.56	
CARTHAGE	91.0	3.25%	905,825.44		144,000.61		1,049,826.05	
DIXFIELD	447.5	16.00%	4,459,448.30		708,134.87		5,167,583.17	
HANOVER	21.5	0.77%	214,610.95		0.00		214,610.95	
HARTFORD	146.5	5.24%	1,460,469.32		18,976.44		1,479,445.76	
MEXICO	400.0	14.30%	3,985,631.92		0.00		3,985,631.92	
PERU	215.0	7.69%	2,143,322.34		340,221.22		2,483,543.56	
ROXBURY	28.5	1.02%	284,289.83		0.00		284,289.83	
RUMFORD	831.0	29.71%	8,280,638.06		0.00		8,280,638.06	
SUMNER	123.5	4.39%	1,223,561.13		15,997.20		1,239,558.33	
TOTAL	2,797.5						29,365,152.22	

	2011 STATE VALUATION	MILL X EXPECTATION	TOWN = CONTRIBUTION	OR	TOWN ALLOCATION			
BUCKFIELD	130,850,000	7.800	1,020,630.00		3,300,541.37	1,020,630.00	8.75%	7.80M
BYRON	27,350,000	7.800	213,330.00		245,269.66	213,330.00	1.83%	7.80M
CANTON	57,300,000	7.800	446,940.00		1,634,213.56	446,940.00	3.83%	7.80M
CARTHAGE	30,400,000	7.800	237,120.00		1,049,826.05	237,120.00	2.03%	7.80M
DIXFIELD	150,450,000	7.800	1,173,510.00		5,167,583.17	1,173,510.00	10.06%	7.80M
HANOVER	40,000,000	7.800	312,000.00		214,610.95	214,610.95	1.84%	5.37M
HARTFORD	116,550,000	7.800	909,090.00		1,479,445.76	909,090.00	7.80%	7.80M
MEXICO	116,750,000	7.800	910,650.00		3,985,631.92	910,650.00	7.81%	7.80M
PERU	132,350,000	7.800	1,032,330.00		2,483,543.56	1,032,330.00	8.85%	7.80M
ROXBURY	49,500,000	7.800	386,100.00		284,289.83	284,289.83	2.44%	5.74M
RUMFORD	604,800,000	7.800	4,717,440.00		8,280,638.06	4,717,440.00	40.45%	7.80M
SUMNER	64,400,000	7.800	502,320.00		1,239,558.33	502,320.00	4.31%	7.80M
TOTAL	1,520,700,000		11,861,460.00		29,365,152.22	11,662,260.78	100.00%	7.67M

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		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,365,152.19	11,662,260.78	17,702,891.41
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,365,152.19	11,662,260.78	17,702,891.41
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
59E	LESS MAINECARE SEED - PRIVATE			29,059.10
59E	LESS MAINECARE SEED - PUBLIC			98,598.14
60	A D J U S T E D S T A T E C O N T R I B U T I O N			17,575,234.17
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 39.71% STATE SHARE % = 60.29%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 40.15% STATE SHARE % = 59.85%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	29,971,807.67		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,340,136.15	1,363,893.59	0.00	0.00
August	1,340,136.15	1,363,893.59	0.00	0.00
September	1,340,136.15	1,363,893.59	0.00	0.00
October	1,340,136.15	1,363,893.59	0.00	0.00
November	1,340,136.15	1,360,261.20	1,231,595.05	1,231,595.05
December	1,340,136.15	1,360,261.20	0.00	0.00
January	1,340,136.15	1,360,261.20	0.00	0.00
February	1,340,136.15	1,360,261.20	0.00	0.00
March	1,340,136.15	1,320,903.20	0.00	0.00
April	1,340,136.15	0.00	0.00	0.00
May	1,340,136.15	0.00	262,005.28	262,005.28
June	1,340,136.19	0.00	0.00	0.00
Total	16,081,633.84	12,217,522.36	1,493,600.33	1,493,600.33